

EXHIBIT 3

Dated 18 July 2008

**AQUAMARINE FINANCE PUBLIC LIMITED COMPANY
DIADEM CITY CDO LIMITED
DIAMOND FINANCE PUBLIC LIMITED COMPANY
JUPITER QUARTZ FINANCE PLC
LION CITY CDO LIMITED
ONYX FUNDING LIMITED
PEARL FINANCE PUBLIC LIMITED COMPANY
QUARTZ FINANCE PUBLIC LIMITED COMPANY
RUBY FINANCE PUBLIC LIMITED COMPANY
SAPHIR FINANCE PUBLIC LIMITED COMPANY
TOPAZ FINANCE LIMITED
ZIRCON FINANCE LIMITED
BNY CORPORATE TRUSTEE SERVICES LIMITED
THE BANK OF NEW YORK MELLON
LEHMAN BROTHERS SPECIAL FINANCING INC.
LEHMAN BROTHERS FINANCE S.A.**

and

LEHMAN BROTHERS INTERNATIONAL (EUROPE)

DEED OF ACCESSION

in respect of accession to the
Multi Issuer Secured Obligation Programme of
Dante Finance plc and other Specified Companies
arranged by
LEHMAN BROTHERS INTERNATIONAL (EUROPE)

Linklaters

Ref: 01/200/MWAF/JZD/DNR/MSOL

Linklaters LLP

This Deed of Accession is made on 18 July 2008 between:

- (1) AQUAMARINE FINANCE PUBLIC LIMITED COMPANY ("AQUAMARINE"), DIADEM CITY CDO LIMITED ("DIADEM"), DIAMOND FINANCE PUBLIC LIMITED COMPANY ("DIAMOND"), JUPITER QUARTZ FINANCE PLC ("JUPITER"), LION CITY CDO LIMITED ("LION"), ONYX FUNDING LIMITED ("ONYX"), PEARL FINANCE PUBLIC LIMITED COMPANY ("PEARL"), QUARTZ FINANCE PUBLIC LIMITED COMPANY ("QUARTZ"), RUBY FINANCE PUBLIC LIMITED COMPANY ("RUBY"), SAPHIR FINANCE PUBLIC LIMITED COMPANY ("SAPHIR"), TOPAZ FINANCE LIMITED ("TOPAZ") AND ZIRCON FINANCE LIMITED ("ZIRCON") (each an "Issuer" and together the "Issuers");
- (2) BNY CORPORATE TRUSTEE SERVICES LIMITED (the "Trustee");
- (3) THE BANK OF NEW YORK MELLON (the "Issuing and Paying Agent");
- (4) LEHMAN BROTHERS SPECIAL FINANCING, INC. ("LBSF");
- (5) LEHMAN BROTHERS FINANCE S.A. ("LBF"); and
- (6) LEHMAN BROTHERS INTERNATIONAL (EUROPE) (in its capacity as calculation agent, the "Calculation Agent" and, in its capacity as dealer under the Programme, the "Dealer").

Whereas:

- (A) Dante Finance Public Limited Company ("Dante") and the Trustee are parties to a trust deed dated 10 October 2002, as amended and restated on 18 July 2008 (the "Principal Trust Deed") establishing the Multi-Issuer Secured Obligation Programme (the "Programme") for the issuance from time to time of secured notes.
- (B) Diamond, Pearl, Quartz, Ruby and Saphir acceded to the Programme by executing deeds of accession dated 11 February 2003, 7 January 2003, 12 March 2003 and 9 April 2003, respectively, Onyx acceded to the Programme by executing a deed of accession dated 23 March 2004, Jupiter acceded to the Programme by executing a deed of accession dated 4 June 2004, Topaz acceded to the Programme by executing a deed of accession dated 14 June 2004, Aquamarine acceded to the Programme by executing a deed of accession dated 2 September 2004, Diadem acceded to the Programme by executing a deed of accession dated 4 August 2005 and Lion acceded to the Programme by executing a deed of accession dated 7 March 2006 (each an "Original Deed of Accession").
- (C) Certain of the Original Master Documents, Original LBF Swap and Original LBSF Swap were amended and restated on 30 January 2004 and/or 11 February 2005 and/or 22 July 2005 and/or 21 July 2006 and/or 20 July 2007 and further deeds of accession were entered into on 30 January 2004, 11 February 2005, 22 July 2005, 21 July 2006 and 20 July 2007.
- (D) On 20 July 2007, the Original Master Documents, the Original LBF Swap and Original LBSF Swap (as previously amended and restated as described in (C) above) were amended and restated and each of the Issuers acceded to the updated Programme by executing a deed of accession dated 20 July 2007 (the "2007 Deed of Accession").
- (E) Pursuant to the 2007 Deed of Accession, each Issuer agreed to become and be treated as an "Issuer" for all purposes as set out in the Existing Master Documents and agreed to assume all the rights, obligations and liabilities of an "Issuer" as set out in the Existing Master Documents and each of the Other Parties (in the capacity to which they were a party to the Existing Master Documents) agreed to each Issuer becoming and being treated as an "Issuer" for such

purposes and assuming the rights, obligations and liabilities of an "Issuer" as set out in the Existing Master Documents.

- (F) Pursuant to the 2007 Deed of Accession each Issuer also agreed to become and be treated as "Party B" for all purposes of the Existing LBF Swap and Existing LBSF Swap and agreed to assume all the rights, obligations and liabilities of "Party B" as set out in the Existing LBF Swap and Existing LBSF Swap and LBF and LBSF (in the capacity in which it is a party to the Existing LBF Swap and Existing LBSF Swap, respectively) agreed to the acceding Issuer becoming and being treated as "Party B" for such purposes and assuming the rights, obligations and liabilities of "Party B" as set out in the Existing LBF Swap and Existing LBSF Swap.
- (G) On 18 July 2008 Dante, the Other Parties, LBSF and LBF wish to update the Programme by amending and restating the Existing Master Documents, the Existing LBF Swap and the Existing LBSF Swap by entering into the Master Documents, the LBF Swap and the LBSF Swap and the Issuers wish to accede to such amended and restated documents as set out below.

Now this deed witnesses and it is hereby declared as follows:

1 Definitions

"Agency Agreement" means the agency agreement dated 10 October 2002, between Dante, the Trustee, the Calculation Agent and the Agents as amended and restated on 18 July 2008;

"Existing Agency Agreement" means the agency agreement dated 10 October 2002, as amended and restated on 20 July 2007, between Dante, the Trustee, the Calculation Agent and the Agents;

"Existing LBF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBF, as amended and restated on 20 July 2007;

"Existing LBSF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBSF, as amended and restated on 20 July 2007;

"Existing Master Documents" means, the Existing Agency Agreement, the Existing Programme Agreement, and the Existing Principal Trust Deed;

"Existing Principal Trust Deed" means the principal trust deed dated 10 October 2002, as amended and restated on 20 July 2007, between Dante and the Trustee;

"Existing Programme Agreement" means the programme agreement dated 10 October 2002, as amended and restated on 20 July 2007, between Dante and the Dealer;

"LBF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBF, as amended and restated on 18 July 2008;

"LBSF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBSF, as amended and restated on 18 July 2008;

"Master Documents" means the Agency Agreement, the Programme Agreement, and the Principal Trust Deed;

"Original Agency Agreement" means the agency agreement dated 10 October 2002, between Dante, the Trustee, the Calculation Agent and the Agents;

"Original LBF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBF;

"Original LBSF Swap" means an ISDA Master Agreement (including the Schedule thereto) dated 10 October 2002, between Dante and LBSF;

"Original Master Documents" means, the Original Agency Agreement, the Original Programme Agreement, and the Original Principal Trust Deed;

"Original Programme Agreement" means the programme agreement dated 10 October 2002, between Dante and the Dealer;

"Original Principal Trust Deed" means the principal trust deed dated 10 October 2002, between Dante and the Trustee;

"Other Parties" means the Trustee, the Agents, the Calculation Agent and the Dealer;

"Principal Trust Deed" means the principal trust deed dated 10 October 2002, between Dante and the Trustee, as amended and restated on 18 July 2008; and

"Programme Agreement" means the programme agreement dated 10 October 2002, between Dante, the Trustee, the Issuing and Paying Agent and the Dealer as amended and restated on 18 July 2008.

2 Accession

2.1 With effect from the date of this Deed of Accession, each Issuer hereby severally agrees to become and be treated as an "Issuer" for all purposes set out in the Master Documents and agrees to assume all rights, obligations and liabilities of an "Issuer" as set out in the Master Documents and each of the Other Parties (in each capacity in which it is a party to one or more of the Master Documents) agrees to each of the Issuers becoming and being treated as an "Issuer" for such purposes and assuming the rights, obligations and liabilities of an "Issuer" as set out in the Master Documents.

2.2 With effect from the date of this Deed of Accession, each Issuer hereby severally agrees to become and be treated as "Party B" for all purposes of the LBF Swap and the LBSF Swap and agrees to assume all rights, obligations and liabilities of "Party B" as set out in the LBF Swap and the LBSF Swap and LBF and LBSF (in the capacity in which it is a party to the LBF Swap and the LBSF Swap, respectively) agrees to the Issuer becoming and being treated as "Party B" for such purposes and assuming the rights, obligations and liabilities of "Party B" as set out in the LBF Swap and the LBSF Swap.

3 Counterparts

This Deed of Accession may be executed in counterparts which when taken together shall constitute one and the same instrument.

4 Contracts (Rights of Third Parties) Act 1999

A person who is not a party to this Deed of Accession has no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this Deed of Accession.

5 Governing Law

This Deed of Accession shall be governed by and construed in accordance with English law.

This Deed of Accession has been delivered on the date stated at the beginning.

SIGNED, SEALED AND DELIVERED for and on behalf of **AQUAMARINE FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **DIADEM CITY CDO LIMITED**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

SIGNED, SEALED AND DELIVERED for and on behalf of **DIAMOND FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

SIGNED, SEALED AND DELIVERED for and on behalf of **PEARL FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **JUPITER QUARTZ FINANCE PLC**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **LION CITY CDO LIMITED**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **ONYX FUNDING LIMITED**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

SIGNED, SEALED AND DELIVERED for and on behalf of **QUARTZ FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

SIGNED, SEALED AND DELIVERED for and on behalf of **RUBY FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

In the presence of:

Witness signature:

Address:

Occupation:

SIGNED, SEALED AND DELIVERED for and on behalf of **SAPHIR FINANCE PUBLIC LIMITED COMPANY**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **TOPAZ FINANCE LIMITED**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

EXECUTED AS A DEED for and on behalf of **ZIRCON FINANCE LIMITED**

by its lawfully appointed attorney:

in the presence of:

Witness signature:

Address:

Occupation:

BNY CORPORATE TRUSTEE SERVICES LIMITED

By:

Authorised Signatory

By:

Authorised Signatory

THE BANK OF NEW YORK MELLON

By:

Authorised Signatory

By:

Authorised Signatory

LEHMAN BROTHERS SPECIAL FINANCING INC.

By:

LEHMAN BROTHERS FINANCE S.A.

By:

EXECUTED AS A DEED by

LEHMAN BROTHERS INTERNATIONAL (EUROPE)

By:

In the presence of: